AMENDMENTS TO THE CLAIMS

This listing of claims will replace all prior versions and listings of claims in the application:

LISTING OF CLAIMS:

1. (withdrawn): An embedding resin comprising a thermoplastic resin, an acid anhydride curing agent, a curing accelerator, and a filler, wherein the embedding resin shows a viscosity of not higher than 85 Pa • s in a shear rate of 8.4 s^{-1} after allowing to stand for 24 hours at 25°C ± 1°C.

2. (withdrawn): The embedding resin according to claim 1, wherein the acid anhydride curing agent has a viscosity at 25°C ± 1°C of not higher than 170 mPa • s.

3. (withdrawn): The embedding resin according to claim 1, which contains the filler in an amount of from 51% by weight to 74% by weight.

4. (withdrawn): The embedding resin according to claim 1, wherein the filler contains at least one inorganic filler.

5. (currently amended): A wiring substrate comprising:

(1) an insulating substrate having an opening; at least one electronic part disposed in the opening; and an embedding resin comprising a thermoplastic resin, an acid anhydride curing agent, a curing accelerator, and a filler having a particle size of from 0.1 to 50 μm in an amount of from 51 to 74% by weight, wherein the at least one electronic part is embedded with the embedding resin which shows, before embedding, a viscosity of not higher than 85 Pa · s in a shear rate of 8.4 s^{-1} after being allowed to stand for 24 hours at 25°C ± 1°C;

(2) an insulating layer covering the opening;

(3) a terminal electrode for mounting a semiconductor element, wherein the semiconductor element is on a surface of the wiring substrate; and

(4) via holes penetrating the insulating layer and connecting the terminal electrode to the embedded electronic part.

6. (currently amended): A wiring substrate comprising:

(1) a core substrate; ~~and~~

(2) a build-up layer provided on at least one side of the core substrate and formed by alternately laminating an insulating layer and a wiring layer, wherein at least one of the core substrate and the building-up layer has an opening penetrating therethrough, and an electronic part is disposed in the opening and embedded with an embedding resin comprising a thermoplastic resin, an acid anhydride curing agent, a curing accelerator, and a filler having a particle size of from 0.1 to 50 μm in an amount of from 51 to 74% by weight, wherein the

embedding resin shows, before embedding, a viscosity of not higher than 85 Pa · s in a shear rate of 8.4 s^{-1} after being allowed to stand for 24 hours at 25°C ± 1°C;

(3) another insulating layer covering the opening;

(4) a terminal electrode for mounting a semiconductor element, wherein the semiconductor element is on a surface of the wiring substrate; and

(5) via holes penetrating the insulating layer and connecting the terminal electrode to the embedded electronic part.

7. (previously presented): The wiring substrate according to claim 5, wherein the acid anhydride curing agent, before embedding, has a viscosity at 25°C ± 1°C of not higher than 170 mPa · s.

8. (canceled).

9. (previously presented): The wiring substrate according to claim 5, wherein the filler contains at least one inorganic filler.

10. (previously presented): The wiring substrate according to claim 6, wherein the acid anhydride curing agent, before embedding, has a viscosity at 25°C ± 1°C of not higher than 170 mPa · s.

11. (canceled).

12. (previously presented): The wiring substrate according to claim 6, wherein the filler contains at least one inorganic filler.